G. R. S. 58]
Previous references.

G-2 File No. 29-14.

1915.

Serial Nos. 1—7

(Gen. Div.)

Later references.
Mig: 191-17 AC 1654.

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. 1—7

(P 30/E1)

Part B for February 1915

SUBJECT.

Audit of the Military Stores Accounts.

Sl. 1. To. The Comptr. Mysore Govt, To The Chief Commdt. Mysore State Troops. & The Secretary. Gl & Rev. Depts.
No. 966-8 dt. 27. 8. 1914.
Directs the Audit of the accounts & Stock of the Military Stores from January 1909. to the end of June 1914 and the deputation of a competent staff from the Comptroller's office in Association with the Efficiency Audit Officer.
To The efficiency Audit Branch. No. 966 dt. 27-8-14.
Forwards Copy of the above. Sl. 2

GPB—5,000—22-10-16

G.R.S. 11] 1914.

GENERAL AND REVENUE SECRETARIAT.

(GF)

NOTES.

File No. 29-14

FILE HEADING.

Audit of the Military Stores Accounts.

From

No.	Dated	Received
Diary No.	Enclos. Spare Copies.	Serial No.

BRIEF ABSTRACT OF LETTER.

NOTES AND ORDERS.

GPB—35,000—15-6-12.

G. R. S. 12]

General and Revenue Secretariat. | G7 File No. 29 | of 191 .

Serial No.

D. O. No. 86

Encl: One

OFFICE OF THE COMPTROLLER,
MYSORE GOVERNMENT,

Bangalore, dated 27th August 1914.

My dear Sir,

(1) With reference to your D.O. of yesterday's date and an interview in regard to the detailed examination of the accounts of the Military Stores, I submit herewith draft of an order for issue from the Finance Department of Government. To save time the work has been taken in hand in anticipation of the formal orders of Government.

Yours sincerely,

(2) Myself Sir,
I return the draft order approved
Yours sincerely,
M. Visvesvaraya
27.8.14

M. Visvesvaraya Esq., B.A., C.I.E.,

DEWAN OF MYSORE.

To the Comptroller Mysore for
The Chief Commandant, Mysore State Troops.
The Secretary to for Gen'l Ser Depts.

NOTE—Contn. sheet.

GPB—10,000—13-6-14

General and Revenue Secretariat.

G 7 File No. 29 of 1914.

Serial No.	
	No. 966-8 dt. 27. 8. 1914
1	Directs the audit of the accounts and stock of the Military Stores from January 1909 to end of June 191 and the deputation of a competent staff from the Comptroller's Office in association with the Efficiency audit Officer.
2	From the chief Commandant, Mysore State Tro No. 839 dt. 1.9.1914. For reasons assigned requests for to postpone the audit of accounts etc of the Military Stores till the close of the Dussera holidays.
(3)	Submitted for orders. H.31 BDK. 2/9/14 Asst.) 2-9-14
(4)	With reference to the Chief Commandant's letter No.839 dated the 1st instant to the address of the Financial Secretary, I have discussed the details with Col. Desaraj Urs today in person and he informs me that he will withdraw the request for the postponement of audit of the Military Stores and will see that the auditors obtain every help for a thorough audit of the accounts. 3.9.14 The Secy., Financial Dept., The Secy., Genl. & Rev. Depts. 3/9
(5) To Mr. D. Sreadhara Rao for kindly visiting this Station 3/9 Seen 4/9/14	

NOTE—Contn. sheet.

GPB—10,000—13-6-14

G.R.S. 13]

Routine Notes.

[To be used only for notes, requisitions, etc., not intended for permanent record.]

961

SL. 3. From the Chief Commandant Mysore State Troops.

Letter No 879 dy 4.9.1914

Requests that his previous reference (No 839 dy 1.9.1914) may be considered to be cancelled under the circumstance that the despatch of Imperial Service Lancers to Mysore has been cancelled.

(b) The reference was put to the Financial Secretary today. As orders have already ~~been issued in contravention~~ been passed on the former reference no further orders are necessary on this.

7.9.14

(Secret for info)

203

N.B.—Should routine notes be written on small slips, the notes must be copied, or slips pasted on this form.

GPB—20,000—23-12-13

File with the other papers

G. R. S. 12]

General and Revenue Secretariat.

G7 File No. 29 of 1914.

	Serial No.	
	(10)	Submitted to Dewan for orders. In the meantime the audit staff has been asked to go on with the work in such a way as not to cause any inconvenience. (P.S. D was asked to communicate the orders of the Dewan in this matter as soon as the letter was received but no orders have been received yet.)
I agree 24-9-14.	310	
1764 23-9-14		Dewan 24/9/14
	(11)	Seen. Let A/c & A.D. see this & act accordingly. 25.9
	324	
	Immediate	This may be shown to A/c
	(12)	Forwarded C.O 6 and K Comptr. Said for favour of note and return. L Shamanna 29/9
	(13)	In the meantime the following communication has been received from the Comptroller:
	5	From The Comptroller No. 76-C.D. 25-9-14.
		States that, as the Chief Commandant has written that the audit will have to be deferred on account of heavy work in the Military Stores consequent on the mobilisation of the I.S. Lancers, the audit has been stopped pending further orders

NOTE—Contn. sheet.

GPB—10,000—13-6-14

G. R. S. 12]

General and Revenue Secretariat. | G. F. File No. 29 of 1914.

Serial No.

orders of Govt. in the matter.

(14) Submitted for orders.
Dewan Jesers)
108
3019
Lg
3019

(15) The Chief Commandant considered it absolutely necessary to stop the audit and sent away the audit staff. Submitted to Dewan for information. The audit will be resumed when permitted by the C. C. The supreme requirements of military mobilization had to be respected.
M
4/10
Lg
Dewan)

1837
8.10.14

(16) The auditing may be resumed as soon as the Imperial Service Regiment has left Ampalavi.
10-10-14. RG

Mc LAD

(17) Please note Dewan Saheb's orders above & let me know when you resume work.
M
13/8/10

(18) As desired by the Supdt. Military Stores vide his Do. of 15-10-14, work was suspended & work will be resumed here

NOTE—Contn. sheet.

GPB—10,000—13-6-14

G. R. S. 12]

General and Revenue Secretariat. | Gʏ 2 File No. 29 of 1914

Serial No.

resumed from Monday the 20th Oct 1914. and states that Considering the work yet remaining to be done the period of two months allowed in fo. 966-8 / Gʏ 29-14-1 Gʏ 27.8.14 is too short and requests that the period may be extended by another three months.

21

Submitted for orders - 22 Put up draft sd. today. Gʏ 6/11/14

Gʏ 31 Oct 2 5/11/14.

23

Draft Submitted. A preliminary note regarding the audit of the accounts since received from Asst Secretary Comptroller Mr. B. Sreenivas Iyengar is put up herewith and also a draft order extending the period by three months as requested by the Comptr.

Gʏ 6/11/14

Orders)

vide 24

Extract from the Submission dtd in July file 32-14.

x x x

On Gʏt order dated the 27th August 1914, the Comptroller was requested to depute a competent staff for a detailed audit of the accounts of the Mercy Stores and submit a report of the result to Gʏt within two

NOTE—Contn. sheet.

GPB—65,000—17-6-12.

D No 1720

9

G. R. S. 12]

General and Revenue Secretariat. | G.7 File No. 29 of 1914.

Serial No.

Madras.

2. From the preliminary note furnished by the Comptroller, it is seen that the state of the accounts in the mofussil stores is very unsatisfactory and that owing to this and other reasons, the audit work could not be finished within the time prescribed. × × ×

× × ×

(Sd.) M. Visvesvaraya
Dewan
14-11-14

25 To Br II for further action regarding the question under disposal in this file.

Y. 28/12

26 Subd.

Reed 31.12.14

The draft order extending the period of audit by three months requires approval.

Fwd to Govt Branch. Has to deal with this Draft 7/1

74

Hon. Dewan 1-1-15 (Cat Secy) Secy)

3.1.15 7/1

27 The extension applied for is necessary and may be sanctioned.

28 Put up the draft for 13-1-15 Submission to Dewan - What about Cost

NOTE—Contn. sheet.

Reed 16/1

GPB—25,000-[illegible]

J. R. S. 12]

General and Revenue Secretariat. | G.7 File No. 29 of 1914.

Serial No.

29. Tidy draft Submitted.

30. The extra cost may be met from the same source as was indicated in the ^x G.O of 27.8.14; as no commercial auditor has since been entertained.

X

8/b

Asst 108 1871 (Revenue) hg 29/1.

4108 28-1-15

Dewan) 23.1.15 hg

Three months seem a long period, but ~~it~~ the extension is sanctioned as a special case. hg

It is hoped that the audit will be very thorough.

12.2.15. hg

Issue order Early and Submit file to Resdt for perusal & Note (in Comptr's office) of the Dewan's remarks hg 13/2

Send this Immediately after issue RM 13/2

7

To

The Comptroller

" Chief Commandant Mysore State Troops

" Secretary, Genl & Rev. Depts.

F.L.4138-40 & 17.2.15/

Extended by 3 months, the period allowed for the audit of the Military Stores Accounts

NOTE—Contn. sheet.

GPB—25,000—2-11-14

50 Copies

G.R.S. 28]

File No. 29-14.
Serial No. 1

*Diary No. of letter replied to*_____

Proceedings of the Government of His Highness the Maharaja of Mysore

GENERAL AND REVENUE SECRETARIAT.
( )

READ—

the 191

Date of issue 27-8-14

Signed by W S Shamanna

IMMEDIATE.

ORDER THEREON.—No. R 966-8
& 27 August 14

As Government desire to have the accounts of the Military Stores from January 1909 to end of June 1914 thoroughly examined, and the existing

over.

stock

SUBJECT.

Ordering the deputation of a competent staff from the Comptroller's Office to audit the Military Stores Accounts, in association with the Efficiency Audit Officer.

GPB—50,000—1-12-12

stock of all articles verified with the book balance, the Comptroller is requested to depute a competent staff for such examination and submit a report of the result to Government within two months from the date of this order. To expedite this work the entertainment of an Accountant on a pay of Rs.70 temporarily for a a period of two months is ~~also~~ sanctioned, the entire cost involved being met from the provision in the current year's budget for a commercial auditor included in the lump sum grant of Rs 6,400 under contingencies Upto -

The audit of the accounts will be conducted under the supervision of an Assistant Comptroller and with him the Efficiency Audit Officer of Government will be associated for the purpose of taking a correct stock of all the articles in the Stores and comparing the result with the balance shown in the accounts. The Chief Commandant is requested to issue needful instructions at once for the production of all the accounts and registers required for audit and for the examination of the existing stock.

27.8.14

Financial Secretary.

To

The Comptroller, Mysore Government

The Chief Commandant, Mysore State Troops.

C.M.R. — & secy to Govt, all other depts
Chief Efficiency Audit Branch - with 28/8/14

COMPTR/2/16

Spare Copy

Proceedings of the Government of H.H. the Maharaja of Mysore.

O R D E R :-No. H 966-8 / 9729-147 Dated Bangaloro, 27th August 1914

As Government desire to have the accounts of the Military Stores from January 1909 to end of June 1914 thoroughly examined, and the existing stock of all articles verified with the book balance, the Comptroller is requested to deputo a competent staff for such examination and submit a report of the result to Government within two months from the date of this Order. To expedite this work the entertainment of an Accountant on a pay of ₹ 70 temporarily for a period of two months is sanctioned, the extra cost involved being met from the provision in the current year's budget for a Commercial Auditor included in the lump sum grant of ₹ 6,400 under Comptroller's Office. The audit of accounts will be conducted under the supervision of an Assistant Comptroller and with him the Efficiency Audit Officer of Government will be associated for the purpose of taking stock of all the articles in the Stores and comparing the result with the balance shown in the accounts. The Chief Commandant is requested to issue needful instructions at once for the production of all the accounts and registers required for audit and for the examination of the existing stock.

Financial Secretary to Govt.

To

The Comptroller, Mysore Government.

The Chief Commandant, Mysore State Troops

The Secretary to Government, General & Revenue Department.

K.R.
5

Extra Copy for the file

(3)

GPB—2,000—17-2-14

C. C. O. 4]

OFFICE OF THE CHIEF COMMANDANT,

MYSORE STATE TROOPS.

No. 839 Confidential
Enc. One

Dated the 1st September 1914

From

DIARY No. 918
10/4/1915
SECTION 9A
29-14.
2

COLONEL J. DESARAJ URS, C. I. E., M. V. O.,

Chief Commandant, Mysore State Troops,

Bangalore.

To Dewan Bahadur

J. S. Chakravarti, Esqr., M.A., F.R.A.S.

Financial Secretary to the Govt.of H.H.the Maharaja

of Mysore, Bangalore.

Sir,

Adverting to G.O.No.Fl.966-8/G.F.29-14-1 dated 27th -- August 1914, sanctioning the audit of the accounts and the -- examination of the existing stock of the Military Stores from the year 1909 to the end of June 1914, I have the honor to -- forward herewith for the information of Government copy of -- Stores Superintendent's No.169 of 31st August 1914 explaining that, as arrangements have to be made to obtain and make up -- the necessary articles of Equipment for issue to Imperial --- Service Regiment which is likely to be mobilized for Field -- Service, as also for issue to Local Service Regiment and --- Infantry Regiments in connection with the approaching Dussara the audit if commenced now would materially affect the work -- in the Stores.

2. Under the Circumstances explained above, I request that you will be so good as to obtain the sanction of Government -- to postpone the audit of accounts till the Dussara Holidays -- are over.

I have the honor to be,
Sir,
Your most obedient servant.

J Desaraj

Colonel,

Chief Commandant,

Mysore State Troops.

No.169 dated 31st August 1914 from the Superintendent, Mysore Military Stores, Bangalore, to the Chief Commandant, -- Mysore State Troops, Bangalore.

= = = =

As ordered in memo No.83 dated 6th ultimo, begs to report that auditor Mr. A. Rama Rao was auditing Store accounts for -- nearly two months past and had almost completed it.

But another auditor Mr. Ramanujiengar came to the Stores on the 29-8-1914 and intimated to the undersigned that he had receive orders to audit the Store accounts from 1909 up to date in detail and verify the whole Store stock within two months.

Although this very desirable it materially affects the --- Store work at present, as arrangements have to be made to obtain and make up the necessary articles of equipment for issue to the - Imperial Service Regiment which is being mobilized for Field --- Service, and also issues of articles to Cavalry and Infantry---- Regiments for the approaching Dassara.

No proper Store work was being done for nearly two months - past owing to the officials being engaged in audit and books being kept under the auditor's charge. The woollen accounts also have -- consequently fallen into arrears.

Under these circumstances begs to request that if approved the detailed audit referred to above may kindly be postponed if -- convenient until the Dassara duties are over.

= = = = =

"Copy"

J Desaraffes
Colonel

Chief Commandant,

Mysore State Troops.

1-9-14

DIARY No. 961

10 14 1015

SECTION G. 2

FILE No. 29-F14.

SERIAL No. 3-

(3)

GPB—2,000—17-2-14

C. C. O. 4]

No. 879
Enc.

OFFICE OF THE CHIEF COMMANDANT,
MYSORE STATE TROOPS.
Dated the 4th September 1914.

From

COLONEL J. DESARAJ URS, C. I. E., M. V. O.,
Chief Commandant, Mysore State Troops,
Bangalore.

To

Dewan Bahadur
J. S. Chakravarti, Esqr., M.A., F.R.A.S.
Financial Secretary to the Govt.of H.H.the Maharaja
of Mysore, Bangalore.

Sir,

With reference to my letter No.839 dated 1st September --- 1914, I have the honor to state that as the despatch of the -- Detachment of Imperial Service Lancers to Mysore for Dusserah Duty has been cancelled the Superintendent, Military Stores -- reports that the audit of the Store Accounts and the ------ examination of Store Stock ordered in Proceedings No.Fl.966-8/ G.F.29-14-1 dated 27th August 1914 may be proceeded with and -- to request that my reference to Government to post pone the -- audit and examination of stock may be considered as cancelled.

I have the honor to be,
Sir,
Your most obedient servant.

J Desaraj
Colonel
Chief Commandant,
Mysore State Troops.

(7)

It is requested that in future communications on the subject, the No. and date of this letter, and the distinguishing letters below the number as given opposite, may be quoted and addressed to the Comptroller, Mysore Government.

No. 76/16.

OFFICE OF THE COMPTROLLER, MYSORE GOVERNMENT,

Dated Bangalore, the 27th September 1914.

FROM

J. S. CHAKRAVARTI, ESQ., M.A.,
F.R.A.S., etc.,
Comptroller to the Government of
His Highness the Maharaja of Mysore.

G.7.29-12

DIARY No. 1067

1914 SEP 15
SECTION G.7
FILE No. 29-14
SERIAL No. 5

To

.....Esq.,

The *Secretary to the Government of Mysore,*

.....Financial.....*Department.*

4/2917

SIR,

Adverting to letter No. 1030 of the 16th instant from the Chief Commandant, Mysore State Troops, addressed to the Financial Secretary, copy of which was received from the former with his memo No. 1031 of the same date stating that the audit will have to be deferred on account of the heavy work in the Military Stores consequent on mobilisation of the Imperial Service Lancers, I have the honour to state that under the circumstances represented by the Chief Commandant, the audit has been stopped pending further orders of Government in the matter.

I have the honour to be,

Sir,

Your most obedient servant,

J S Chakravarti

Comptroller.

R.K.

A.R.

Rec.—Gl. 18]

.....Comptroller's Office~~ Department.

191

FROM

J. S. CHAKRAVARTI, ESQ., M.A.,
F.R.A.S., etc.,
Comptroller to the Govt. of
H. H. the Maharaja of Mysore.

To

.....~~Esq.~~,
The Secretary to the Govt. of Mysore,
..... *Financial Dept.*

Dated 27 th Sept. 14

Despatched —do—

Received

No. .....

Subject matter.

Audit of the accts of the military Stores.

Informs that the — ~~may~~ has been deferred pending further orders of Govt. under the circumstances represented by the Chief Commander.

GPB—1000—21-9-11

It is requested that in future communications on the subject, the No. and date of this letter, and the distinguishing letters below the number as given opposite may be quoted and addressed to the Comptroller, Mysore Government.

No. 3344
L.A.D.346.

OFFICE OF THE COMPTROLLER, MYSORE GOVERNMENT,

Dated Bangalore, the 30th October *19* 14.

DIARY No. 1700

10/4-10/5
SECTION G.2
FILE No. 29-14.
SERIAL No. 6.

FROM
Diwan Bahadur,
J. S. CHAKRAVARTI, ESQ., M.A.,
F.R.A.S., etc.,
Comptroller to the Government of
His Highness the Maharaja of Mysore.

To

.....Esq.,

The *Secretary to the Government of Mysore,*
.....Financial.....*Department.*

SIR,

Sl.5 below in the file

In continuation of this office No.C.76 of the 27th September last, I have the honour to state that the audit work of the Military Stores has been resumed from Monday the 26th Instant.

In this connection I have to bring to the notice of Government that out of about 350 items of articles in the Stores the examination of the receipt, issue and balance of stock has been conducted in the case of about 30 articles. The invoice and bill books kept in the Superintendent's Office have been checked partly with the entries of equipment bills in the audit Registers of this office from 1909, and the entries then traced into the "Daily Receipt and Issue Register". The important registers, viz., the Daily Receipt and Issue Register, the Piece Book and the Stock Abstract which were in arrears for over 7 months have now been partly written up and the Superintendent has however promised to bring them ~~up~~ up to date at a very early date.

There are yet over 300 articles the balances under which have to be verified. In addition to this there are the Register of "ready made articles" and the Tailor's Register to be checked. Also the indents of the several regiments and the acknowledgments of

the

Rec.—Gl. 18]

.....Department.

19/4

From

J. S. CHAKRAVARTI, Esq., M.A.,
F.R.A.S., etc.,
Comptroller to the Govt. of
H. H. the Maharaja of Mysore.

To

.....Esq.,

Secretary to the Govt. of Mysore,

Jud. Dept. .....*Dept.*

Dated

Despatched 3-11-14

Received

No. 3344/346

Subject-matter.

Requesting to obtain sanction of Govt. to extend the period of 3 months for court dress

(11

the receipt of the articles received from them have to be examined as far as possible.

Considering the work yet remaining to be done the period of two months allowed for the work in Government Order No.Fl. 966-8 G.F.29-14-1 dated 27th August last is too short for a detailed audit that is ordered to be conducted and I request that you will be so good as to obtain the sanction of Government to extend the period by another three months by which time it is hoped that the audit work and the verification of the stock with the book balance will be completed.

I have the honor to be,

Sir,

Your most obedient servant,

Comptroller.

V.U.C

31/10/14

DIARY No. 1720 (12)

1914-1918

SECTION G.Z.

Comptroller's Office,

Bangalore, 6th November 1918.

Dear Mr.Shamanna,

As desired by you personally yesterday I send herewith for the Dewan's information a preliminary note regarding the audit of the accounts of the Military Stores.

As the audit work has been conducted only to a small extent owing to the unsatisfactory state of the accounts in the Stores and the short duration during which the auditors have worked, the defects so far noticed have been referred to in the Memo in very general terms.

Yours sincerely,

B Sreenivasa Iyengar

Assistant Comptr.

S.Shamanna, Esq., B.A..

Assistant Secretary,

General and Revenue Secretariat.

(13

Preliminary Report on the audit of the Military Stores Accounts undertaken under the orders of Government contained in Government Order No. 966 - 8 / G.7 29-14 dated the 27th August 1914.

Work done up to date.- The audit work was commenced on 29th August 1914, but was suspended from 24th September 1914 to 25th October 1914 owing to pressure of work in the Military Stores in connection with the mobilisation of the Imperial Service Lancers, and it has again been resumed from 26th October 1914. Owing to this and the serious irregularity in not having the piece book and other registers at the Stores written up regularly and the accounts posted up to date, the audit work could not be finished within the period of two months sanctioned and application for the extension of time by another three months is made in Comptroller's letter No. 33.44 / L.A.D 346. dated. 3-11-14.

2. The period of accounts taken up for examination commenced from February 1909. The amounts of the several equipment bills totalling about 700 in number passed by the Comptroller's Office & were traced from the audit registers from February 1909 to June 1914 into the invoice and bill books kept in the Stores, and the details of articles recorded in the latter were then traced into the Day Book of receipts and issues up to February 1914 to which date that register had been written up. The accounts from March 1914 which were in arrears are being written up and are nearing completion. As soon as they are ready ~~the posting of the articles and~~ the examination of the bills passed and paid will be continued up to date.

Day Book & records
I

3. The posting of the articles in the Piece-book and the Stock Register with reference to Day Book entries was examined item by item and about 70 articles have up to date been finished and the balances verified with the stock on hand, and the rest are under verification. As already stated much difficulty was experienced in doing this part of the work as the Piece Book and the Stock Register were in arrears from February 1914.

4. Work remaining to be done.- As soon as the accounts in the Military Stores are posted up to date the further examination of the receipt of stock and verification of balance on hand, as per result of stock-taking by the Efficiency Audit Officer Mr. Madhava Rao and Assistant Comptroller Mr. B. Srinivasa Iyengar, with the book balance will have to be taken up and completed, and then the issues of stock with reference to the indents and the orders for supply will have to be examined in detail.

5. Defects noticed in the audit.- The following defects have so far been noticed in the course of audit:

The books of accounts viz., The Day Book and the Stock Abstract and also the Piece Book prescribed to record the details of receipt and issues of cloths of different kinds and values have not been written up day by day as the transactions occurred. The issues are noted in the first instance in separate rough books and the entries are then posted leisurely into the aforesaid books. In regard to the Piece Book which is an important register it was observed that some items e.g., white serge, buntings have not been posted in this book from 1909. As a consequence of the Piece Book not being

(15

promptly written up the surpluses found in the measurements of cloths ~~and~~ or due to tailors' cutting have not been properly recorded in the Piece Book and carried into the cloth surplus account. As an instance it may be quoted that a surplus of 12¼ yards of fine ~~xx~~ white serge noticed in the examination of the actual stock of articles did not find a place in the stock book as and the Piece Book has not been promptly written up there is no knowing whether all the surpluses in cloth found in measurements and tailors' cutting have been properly accounted for. Special attention to this aspect of the question will be given in the detailed examination of the Piece Account after it is written up to date.

(3) In some instances the entries of dates of issues of articles in the Day Book and the Stock ~~of~~ Abstract did not correspond with those in the Piece Book. For instance debit of Khaki Mull of thirty yards and 2½ yards at Re.0-4-3 in January and October 1908 as per Piece Book appear in the ~~Day~~ Day Book and Stock ~~of~~ Abstract in September 1909 and May 1910 respectively.

(4) There were several instances where the issues exceeded the 'indent' quantities and the excess issues were not supported by supplemental passed indents Articles have often been sold by the Superintendent for cash or on credit to officials of the Stores and other Government Officers without any definite rule or authority. In fact such a practice was deprecated by Mr.Kiernander when he examined the Stores, (Vide para 5 Chapter IX of his report), but the irregular practice has been continued. It is found that articles have been purchased in pretty large quantities by the Superintendent Mr. A.Rama Rao himself, the ~~Comma~~ Chief Commandant and his Personal Assistant Mr. Puttanna and the officials

of the Stores - and in respect of the last sales have indeed been made in violation of the Chief Commandant's order No.2420 dated 26th December 1913 which required that previous permission of the Chief Commandant should be obtained before selling articles to these officials -

(5) In the case of ready made clothing the quantities of cloths charged for in accounts for recovery from the Regimental men are, in cases where only a few clothes are made up, less than the quantity actually used therefor - the debit being with reference to specification based on the average without reference to the actual quantity used for each made up article, and it results in some ~~straight~~ slight loss to the Equipment Account.

(6) No stock account is said to have been ~~made~~ maintained for the "Bazar Articles" up to June 1909, similarly no stock account was kept for the ready made articles up to September 1910.

(7) In the Stock Abstract certain articles have been deducted from the balance of stock as "Correcting entries"; what the deductions were due to was not duly explained.

(8) The stock of articles on hand was examined by the efficiency and thoroughness and the Asst. Comptr. from 1st September 1914 to 26th October 1914. The balances ~~were~~ ascertained by them have been verified in the case of about 70 ~~in the case of~~ articles with the result that ~~in~~ differences were observed in a few cases between the book balance and the stock on hand as detailed in the subjoined statement A.

(9) The sale proceeds of unserviceable articles were realised from the auctioneer long after the dates of auction though under the terms of the sale notification the sale amounts should have been paid then and there, Vide statement B attached.

D. Ramamurthy
Special Auditor

B. Srinivasayya
Asst. Comptr.
6.11.14

					Excess. 15-2-0.
White Serge.	16	1-2-0	43-9-	33-0.	Defecting 10-9.
Lining Cloth.	17	0-4-8	0	446-18.	Excess. 446-18.

(A) Nil Balance according to Stock book according to Price Book it should be — 5--9-
9-24
14-33.
(as now worked)

DA
6-11-14

Article		Rate.	Book Balance.	Stock on hand.		
Course Blue	1 @	3 – 8 – 9.	364 – 21.	363 ÷ 21.	Deficiency	1 yard.
Do.	2	3 – 8 – 0.	21 – 34.	20 – 0	"	1 – 34
Do.	3	3 – 4 – 0.	32 – 9.	33 – 30.	Excess.	1 – 21.
Grey Oxford Cloth.	4	5 – 6 – 0.	506 – 27.	506 – 27.	Deficiency	1 – 0.
Sky Blue	5	4 – 5 – 0	15 Rolls and 24 Yards	15 Rolls & 29 Yds.	Excess.	5 – 0.
Jr Khaki Serge	6	2 – 12 – 6	207 – 0 – 0	456 – 35.	Deficiency	1 – 1
Cooking Sets	7	2 – 12 – 9.	25 – 1 – 0 – 0. 48	49	Excess	1 Set
Carpets. @	8	1 – 12 – 0	492	489 + 2 Samples.	Deficiency	1
Blankets.	9	2 – 2 – 0. 3 – 10 – 0.	228.	226	Do	2
Leather mixture	10	3 – 8 – 0 3 – 0 – 0.	70 – 9	73 – 27.	Excess	3 – 18.
Fine White Serge.	11	3 – 12 – 6	~~416~~ 46 – 15.	43 – 9.	Deficiency	3 – 6
Do.	12	3 – 11 – 6.	A 0	12 – 9	Excess	12 – 9 as per Stock Book.
Khaki Drill @	13	0 – 4 – 3.	28 – 9	20 – 0.	Deficiency	3 – 9
Do.		0 – 4 – 4	1513 – 18.	1405 – 0.	"	108 – 18

Date of auction	Sale Amount — Dr's Cash.			Date of credit in Cash Book.	Date of remittance to Co.
March 09	2 4 5 — 6	13	6		
	— 1 9 6	8	9		
Net	2 2 6 0	4	9	10 — 7 — 09	1
February 12	8 0 1	1	-	10 — 5 — 12	1
June 12.	— 8 2 9	10	-		
	— 16	7	8		
Net.	3 1 3	2	4	1 — 11 — 12	1
July 12	5 - 9 8	4	-		
	— 2 9	14	7	3 — 9 — 12 = 461 — 12 — 0.	
	Net 5 - 6 8	5	5	22 + 4 — 13 = 106 - 9 - 5	
July 13.	7 8 2 —	12	9		
	— 39 -	2	0		
	— 4 0	4	10	Commission on 801 — 1 — 0.	
Net	703 —	9	11	19 — 9 — 13.	

ate of mittance cer office r Treasury.	Remarks.
-7-09.	Actual date of remittance is stated to be 12/14-6-09.
-5-12. To Treasury.	Z
-11-12 Do.	do.
29-4-13.	Rs 162-6-5-
Balance	405-15-0 Spent by the Supdt for stores expenditure and a bill submitted with No. 1089 dated 30th Oct 12 for adjustment, whether this was adjusted or not is not known from the Store books.
19-9-13.	
	ESR 6-11-14

Extension by 3 months of the period allowed for the audit of Military Stores Accounts.

(19)

G.R.S. 28]

File No. 29-14
Serial No. 7

Diary No. of letter replied to 1790

Proceedings of the Government of His Highness the Maharaja of Mysore

GENERAL AND REVENUE SECRETARIAT.
(G.T.)

, *the* 191

Paper under disposal

Date of issue 17-2-15

Signed by W S Hammond

READ—

Letter no. 3344/L.A.D.346 dy 30.10.14 / 3.11.14 from the Comptroller to Govt, reporting that the work of examining the stock and accounts of the Military Stores was resumed on Monday the 20th Oct 1914, and requesting that in consideration of the amount of work yet remaining to be done the period of two months allowed in G.O. no. 966-8 G.T.29-14 dy 29.8.14

over.

~~ORDER THEREON.—No.~~

X

SUBJECT.

GPB—50,000—1-12-12

for completing the audit may be extended by a further period of three months.

—

Order thereon. No. E4138-40 dt. 7 January/15

The proposal of the Comptroller is Sanctioned.

11.2.15.

23.1.15 Fin[l] Secretary.

To the Comptroller.

.. Chief Commandant, Mysore State Troops.

.. Secretary, Genl & Rev Depts.

Fair Draft.

ASR 1871